

2013 DRAFTING REQUEST

Bill

Received:	11/26/2012	Received By:	pgrant
Wanted:	As time permits	Same as LRB:	
For:	Jeremy Thiesfeldt (608) 266-3156	By/Representing:	Hariah
May Contact:		Drafter:	pgrant
Subject:	Education - school boards Higher Education - tech. college Higher Education - UW System Local Gov't - munis generally	Addl. Drafters:	emueller
		Extra Copies:	TKK FFK MDK

Submit via email: **YES**
 Requester's email: **Rep.Thiesfeldt@legis.wi.gov**
 Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Funding postretirement health benefits

Instructions:

ASA 1 to 2011 AB 219

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	emueller 11/27/2012	kfollett 11/28/2012		_____			
/1			rschluet 11/28/2012	_____	lparisi 11/28/2012	lparisi 11/28/2012	

FE Sent For:

**Not
needed**

<END>

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1/2	pgrant	11/15	11/15				
1	em 11/27/12	11/28	11/28				

FE Sent For:

<END>

Please
jacket

Grant, Peter

From: Hutkowski, Hariah
Sent: Monday, November 26, 2012 1:52 PM
To: Grant, Peter
Subject: LRB 11-2243/1 Topic: Funding postretirement health care benefits

Peter,

Could you please redraft Assembly Sub Amendment to AB 219 for us to reintroduce next session? Please change the start date to Jan 1, 2014. With that minor change you can also send us the jacket. Thanks,

Hariah Hutkowski
Legislative Assistant
Rep. Thiesfeldt's office
1-888-529-0052
FAX: 608-282-3652



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB0270/1
PG&EVM:wljjf

LRB-0621/1
PG&EVM:k

DN

ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2011 ASSEMBLY BILL 219

PWF

1n 11/27/12

January 18, 2012 - Offered by Representative THIESFELDT.

Regen

- 1 AN ACT *to amend* 119.04 (1); and *to create* 38.12 (12), 66.0138 and 120.12 (28)
2 of the statutes; **relating to:** funding postretirement health care benefits of local
3 government employees.

Analysis by the Legislative Reference Bureau

Currently, cities, villages, towns, counties, school districts, and technical college districts (local governments) provide health care benefits for their employees. Some also provide postretirement health care benefits for their employees.

bill This substitute amendment prohibits a local government from providing health care benefits to any employee hired on or after January 1, 2013, for use upon the employee's retirement, including compensated absences but excluding the implicit rate subsidy, unless the cost of the benefit is fully funded in a segregated account on an actuarial basis or other method that complies with generally accepted accounting principles.

2014

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 4 SECTION 1. 38.12 (12) of the statutes is created to read:

1 38.12 (12) HEALTH CARE BENEFITS FOR RETIREES. If the district board provides
2 any health care benefits for use upon retirement, including compensated absences
3 but excluding the implicit rate subsidy, to an employee hired on or after January 1,
4 2013, the district board shall ensure that the cost of the benefits is fully funded in
5 a segregated account on an actuarial basis or other method that complies with
6 generally accepted accounting principles.

7 SECTION 2. 66.0138 of the statutes is created to read:

8 **66.0138 Health care benefits for retirees.** (1) In this section, "political
9 subdivision" means a city, village, town, or county.

10 (2) If a political subdivision provides any health care benefits for use upon
11 retirement, including compensated absences but excluding the implicit rate subsidy,
12 to an employee hired on or after January 1, 2013, the political subdivision shall
13 ensure that the cost of the benefits is fully funded in a segregated account on an
14 actuarial basis or other method that complies with generally accepted accounting
15 principles.

16 SECTION 3. 119.04 (1) of the statutes, as affected by 2011 Wisconsin Act 85, is
17 amended to read:

18 119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c),
19 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343,
20 115.345, 115.365 (3), 115.38 (2), 115.445, 118.001 to 118.04, 118.045, 118.06, 118.07,
21 118.075, 118.076, 118.10, 118.12, 118.125 to 118.14, 118.145 (4), 118.15, 118.153,
22 118.16, 118.162, 118.163, 118.164, 118.18, 118.19, 118.20, 118.223, 118.225, 118.24
23 (1), (2) (c) to (f), (6), (8), and (10), 118.245, 118.255, 118.258, 118.291, 118.292, 118.30
24 to 118.43, 118.46, 118.51, 118.52, 118.55, 120.12 (4m), (5), and (15) to (27) (28),
25 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34), (35), (37), (37m), and

1 (38), 120.14, 120.21 (3), and 120.25 are applicable to a 1st class city school district
2 and board.

3-2 → 3 **SECTION 4.** 120.12 (28) of the statutes is created to read: ✓

4 120.12 (28) HEALTH CARE BENEFITS FOR RETIREES. If the school board provides
5 any health care benefits for use upon retirement, including compensated absences
6 but excluding the implicit rate subsidy, to an employee hired on or after January 1,
7 (2013), ensure that the cost of the benefits is fully funded in a segregated account on
2014 8 an actuarial basis or other method that complies with generally accepted accounting
9 principles.

10 (END)

D-Note

Section #. 119.04 (1) of the statutes is amended to read.

119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c), 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343, 115.345, 115.363, 115.365 (3), 115.38 (2), 115.415, 115.445, 118.001 to 118.04, 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, 118.125 to 118.14, 118.145 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164, 118.18, 118.19, 118.20, 118.223, 118.225, 118.24 (1), (2) (c) to (f), (6), (8), and (10), 118.245, 118.255, 118.258, 118.291, 118.292, 118.293, 118.30 to 118.43, 118.46, 118.51, 118.52, 118.55, 120.12 (2m), (4m), (5), and (15) to ~~(27)~~ ^{(28) ✓}, 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34), (35), (37), (37m), and (38), 120.14, 120.21 (3), and 120.25 are applicable to a 1st class city school district and board.

NOTE: Sub. (1) is shown as affected by 2011 Wis. Acts 157, 166, and 172 and as merged by the legislative reference bureau under s. 13.92 (2) (i).

History: 1971 c. 152 s. 38; 1971 c. 154 s. 80; 1973 c. 89 s. 20 (1); 1973 c. 90; 1973 c. 188 s. 6; 1973 c. 243, 254, 290, 307, 333; 1975 c. 39, 41, 95, 220, 379, 395, 422; 1977 c. 29; 1977 c. 203 s. 106; 1977 c. 206, 284, 447; 1979 c. 20; 1979 c. 34 s. 2102 (43) (a); 1979 c. 221, 298, 331; 1979 c. 346 s. 15; 1979 c. 355; 1981 c. 59; 1981 c. 241 s. 4; 1983 a. 193; 1983 a. 339 s. 10; 1983 a. 374 s. 12; 1983 a. 412, 489, 538; 1985 a. 29 s. 3202 (43); 1985 a. 56 s. 43; 1985 a. 214 s. 4; 1985 a. 225, 332; 1987 a. 27, 187, 285, 386, 403; 1989 a. 31, 120, 121, 122, 201, 209, 359; 1991 a. 39, 42, 189, 269; 1993 a. 16, 334, 377, 491; 1995 a. 27, 225; 1997 a. 27, 77, 113, 240, 252, 335; 1999 a. 9, 32, 73; 1999 a. 150 ss. 631, 672; 1999 a. 186; 2005 a. 99, 290, 346; 2007 a. 20, 97, 220, 222; 2009 a. 28, 60, 96, 215, 273, 305, 309; 2011 a. 10, 32, 85, 157, 166, 172; s. 13.92 (2) (i).

LRB-0621/dn
PG:lgf

(DN) Date

Hariah,

If this bill becomes law after January 1, 2014, there could be an issue regarding whether the intent was to apply the bill retroactively to January 1, 2014. Therefore, you may wish to consider delaying the effective date until after the end of the session (for example, July 1, 2014) or until a specified period has elapsed since passage (for example, the first day of the third month beginning after publication).

PG

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0621/1dn
PG:kjfrs

November 28, 2012

Hariah,

If this bill becomes law after January 1, 2014, there could be an issue regarding whether the intent was to apply the bill retroactively to January 1, 2014. Therefore, you may wish to consider delaying the effective date until after the end of the session (for example, July 1, 2014) or until a specified period has elapsed since passage (for example, the first day of the third month beginning after publication).

Peter R. Grant
Managing Attorney
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